

# Exhibit 23



250 West 55th Street  
 New York, NY 10019-9710  
 212.836.8000  
[www.kayescholer.com](http://www.kayescholer.com)  
 Fed. Identification No. 13-1672623

TO: John H. van Merkenstijn, III  
 60 Riverside Blvd.  
 Apt. 2101  
 New York, New York 10069  
 jhvm@argremgt.com; pa.steph.nyc@gmail.com

April 14, 2015  
 (Revised May 6, 2015)

**RE: Ex-Dividend Trades**  
**Our File Number:**63393/0009

**Invoice#:** 794632  
**PAGE:** 11

**INVOICE FOR PROFESSIONAL SERVICES RENDERED THROUGH 02/28/2015**

	<b>Hours</b>
02/02/2015 Gregory, Amy	7.00
Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	
02/02/2015 Veillette, Rebecca	1.05
Attention to administration matters. Interoffice emails regarding same. Form new Delaware LLC.	
02/03/2015 Wells, Peter B	1.20
Attention to matters related to brokerage arrangements.	
02/03/2015 Gregory, Amy	2.00
Department related billable work , complete electronic on-boarding applications for trading partnerships for each Roth 401K Plan.	
02/04/2015 Wells, Peter B	0.75
Attention to matters with new brokers.	
02/04/2015 Gregory, Amy	7.00
Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each roth 401k plan.	
02/04/2015 Veillette, Rebecca	2.30
Attention to administration matters and documents regarding pension plans.	
02/05/2015 Wells, Peter B	1.10
Attention to broker matters and issues related to reclaims.	
02/05/2015 Gregory, Amy	7.00
Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	
02/05/2015 Veillette, Rebecca	1.20
Attention to administration matters regarding pension plans.	



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02/06/2015	Wells, Peter B Attention to issues related to plans and new brokers.	2.00
02/06/2015	Gregory, Amy Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	7.00
02/09/2015	Wells, Peter B Attention to issues related to new brokers and lending agreements.	1.50
02/09/2015	Gregory, Amy Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	7.00
02/10/2015	Wells, Peter B Attention to issues related to brokers and securities lending agreements.	1.20
02/10/2015	Gregory, Amy Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	5.00
02/11/2015	Wells, Peter B Attention to various plan matters.	1.00
02/11/2015	Gregory, Amy Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	7.00
02/12/2015	Wells, Peter B Attention to reclaim matters and Form 6166 issues. Calls with the IRS re the same.	1.00
02/12/2015	Gregory, Amy Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	7.00
02/13/2015	Wells, Peter B Work on issues related to reclaim matters.	1.50
02/13/2015	Gregory, Amy Department related billable work, continued completing electronic on-boarding applications for trading partnerships for each Roth 401k plan.	7.00



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02/17/2015	Gregory, Amy	7.00
Attention Administration: Performed maintenance on the Roth Plan files. Up loaded new partnership agreements electronically and preparing hard copies for record storage.		
02/17/2015	Veillette, Rebecca	1.05
Attention to administration matters regarding pension plans.		
02/18/2015	Gregory, Amy	7.00
Attention Administration: Performed maintenance on the Roth Plan files. Up loaded new partnership agreements electronically and preparing hard copies for record storage.		
02/18/2015	Veillette, Rebecca	2.45
Attention to administration matters regarding pension plans.		
02/19/2015	Ben-Jacob, Michael	0.67
Attention to documents needed for new plans.		
02/19/2015	Wells, Peter B	1.00
Attention to various trading matters.		
02/19/2015	Golub, Elizabeth	1.50
Attention to administrative matters.		
02/19/2015	Gregory, Amy	7.00
Attention Administration: Performed maintenance on the Roth Plan files. Up loaded new partnership agreements electronically and preparing hard copies for record storage.		
02/19/2015	Veillette, Rebecca	1.20
Attention to administration matters.		
02/20/2015	Wells, Peter B	6.00
Attention to various issues related to trading matters. Emails and correspondence re the same.		
02/20/2015	Hans, Brian D	0.75
Coordinate signing of documents for P Wells.		
02/20/2015	Gregory, Amy	7.00
Attention Administration: Performed maintenance on the Roth Plan files. Up loaded new partnership agreements electronically and preparing hard copies for record storage.		
02/20/2015	Veillette, Rebecca	2.15
Attention to administration matters.		



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02/21/2015	Wells, Peter B Attention to various issues related to trading matters.	2.00
02/23/2015	Wells, Peter B Attention to trading matters. Call with Solo re the same.	1.00
02/23/2015	Gregory, Amy Attention Administration: upload electronic copies of partnership agreements with Trance Services, Treehurst and Principle Markets to client file on iManage. Insert original signature pages with the original documents and prepped for storage in records.	7.00
02/23/2015	Veillette, Rebecca Attention to administration matters.	1.05
02/24/2015	Wells, Peter B Work on trading matters and reclaim issues.	0.75
02/24/2015	Gregory, Amy Attention Administration: upload electronic copies of partnership agreements with Trance Services, Treehurst and Principle Markets to client file on iManage. Insert original signature pages with the original documents and prepped for storage in records.	7.00
02/24/2015	Veillette, Rebecca Attention to administration matters.	1.20
02/25/2015	Wells, Peter B Work on trading matters and issues related to reclaim issues.	3.50
02/25/2015	Gregory, Amy Attention Administration: performed maintenance on client files in iManage, making sure all documents are executed and up loaded, in preparation for new partnership agreements.	3.00
02/25/2015	Veillette, Rebecca Attention to administrative matters.	1.45



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02/26/2015	Wells, Peter B Attention to issues related to broker on-boarding and reclaim matters.	2.50
02/26/2015	Allen, Kelsey Filled out and completed Sapien Customer Information and Tax forms.	4.75
02/26/2015	Ford, Catherine Completing documents for Sapien - Customer information and disclosure forms - Non-Retail clients.	4.75
02/26/2015	Gregory, Amy Attention to administration: Complete new on-boarding questionnaires and partnership agreements for 140 Roth 401(K) plans.	7.00
02/26/2015	Veillette, Rebecca Attention to administration matters.	2.15
02/27/2015	Wells, Peter B Attention to issues related to brokers and reclaim matters.	1.90
02/27/2015	Allen, Kelsey Completed Customer information and tax forms; Reviewed forms; Assembled final PDF documents; Scanned signature pages.	4.75
02/27/2015	Ford, Catherine Completing documents for Sapien - Customer Information and disclosure forms.	4.75
02/27/2015	Gregory, Amy Attention to administration: Complete new on-boarding questionnaires and partnership agreements for 140 Roth 401(K) plans.	7.00
02/27/2015	Veillette, Rebecca Attention to administration matters.	0.50
Total Hours.....		191.57
Fees through 02/28/2015.....		\$52,533.70



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## \*-----TIME AND FEE SUMMARY-----\*

	Rate	Hours	Fees
Ben-Jacob, Michael	\$810.00	0.67	\$542.70
Wells, Peter B	715.00	29.90	21,378.50
Hans, Brian D	605.00	0.75	453.75
Allen, Kelsey	170.00	9.50	1,615.00
Ford, Catherine	170.00	9.50	1,615.00
Golub, Elizabeth	280.00	1.50	420.00
Gregory, Amy	170.00	122.00	20,740.00
Veillette, Rebecca	325.00	17.75	5,768.75
Fees through 02/28/2015.....		191.57	\$52,533.70

## \*-----COSTS ADVANCED THROUGH 02/28/2015-----\*

Duplicating	\$512.40
Transportation	233.44
Corp. Filings & Searches	379.00
Messengers/Courier	191.77
Conference & Legal Staff/Travel Working Meals	25.59
Total Costs through 02/28/2015.....	\$1,342.20



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**RE:** Ex-Dividend Trades**Invoice#:** 794632**Our File Number:** 63393/0009**PAGE:** 17

For Payor: Markowitz, Richard (40559)

\*-----**OUTSTANDING BALANCE-----\***

Invoice#	Date	Amount
Prior Balance Due.....		\$0.00
Fees this Invoice.....		\$17,336.12
Costs this Invoice.....		\$442.92
Total Due this Invoice.....		<b>\$17,779.04</b>

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**IF PAYMENT HAS ALREADY BEEN MADE, PLEASE DISREGARD OUTSTANDING AMOUNT(S).**

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TO: John H. van Merkenstijn, III

April 14, 2015

**RE:** Ex-Dividend Trades**Invoice#:** 794632**Our File Number:** 63393/0009**PAGE:** 19

For Payor: Stor Capital Consulting LLC (77694)

*----- OUTSTANDING BALANCE-----*		
Invoice#	Date	Amount
794116	03/20/2015	\$25,065.66
794118	03/20/2015	6,557.44
Prior Balance Due.....		<u>\$31,623.10</u>
Fees this Invoice.....		\$17,336.12
Costs this Invoice.....		<u>\$442.92</u>
Total Due this Invoice.....		\$17,779.04
Prior Balance Due (from above).....		31,623.10
TOTAL DUE.....		<u>\$49,402.14</u>

Please remit payment within thirty (30) days.

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**For Payor: van Merkenstijn, John H., III (63393)**

<b>Fees this Invoice.....</b>	<b>\$17,861.46</b>
<b>Costs this Invoice.....</b>	<b>\$456.36</b>
<b>Total this Invoice.....</b>	<b>\$18,317.82</b>
<b>Less Adjustment.....</b>	<b>(\$538.78)</b>
<b>Total Due This Invoice.....</b>	<b>\$17,779.04</b>

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**NEW PAYMENT ADDRESS**  
**Effective immediately, please use this P.O. Box address**

If paying by mail: Kaye Scholer LLP  
Mail Code 81  
P. O. Box 11839  
Newark, New Jersey 07101-8138

**WIRE TRANSFER INSTRUCTIONS**

Bank: Citibank, N.A.  
153 East 53rd Street  
New York, New York 10022  
Attention: Marsha Burnett  
Telephone: 212.559.3787

ABA Routing Number: 021000089  
Bank Identification Code/SWIFT Code: CITIUS33  
Account Name: Kaye Scholer LLP  
Account Number: 9981494431

RE: van Merkenstijn, John H., III  
Our File Number: 63393/0009  
Invoice Number: 794632  
Total Amount Due: \$17,779.04

Where applicable, please include our file number(s) or invoice number(s).

Thank you for your payment.

**IF PAYMENT HAS ALREADY BEEN MADE, PLEASE DISREGARD OUTSTANDING AMOUNT(S).**